

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
DECEMBER 31, 2001

EXHIBIT A - 1

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS				
Cash and cash equivalents (Note 3)	\$ 183,298,691	\$ 43,117,672	\$ 226,416,363	\$ 6,664,321
Investments (Note 3)	45,917,414	18,203,598	64,121,012	2,634,110
Receivables - net	31,413,133	8,943,770	40,356,903	6,675,978
Due from other governments (Note 11)	54,227,722	23	54,227,745	2,429,709
Due from component units (Note 11)	--	101,734	101,734	--
Due from primary government (Note 11)	--	--	--	124,311
Prepaid items	--	70,242	70,242	197,313
Loans receivable	9,689,836	--	9,689,836	--
Inventory	845,165	--	845,165	247,812
Net pension asset	--	--	--	732,450
Other assets	--	--	--	17,340
Restricted assets:				
Cash and cash equivalents (Note 3)	--	61,985,372	61,985,372	824,524
Investments (Note 3)	--	57,880,345	57,880,345	--
Receivables - net	--	813,944	813,944	--
Due from other governments (Note 11)	--	8,320,317	8,320,317	362,217
Deferred bond issuance costs	--	1,130,286	1,130,286	--
Capital assets (Note 6):				
Non-depreciable	100,627,853	73,163,463	173,791,316	833,027
Depreciable, net	209,063,801	479,587,204	688,651,005	14,251,046
Total assets	<u>635,083,615</u>	<u>753,317,970</u>	<u>1,388,401,585</u>	<u>35,994,158</u>
LIABILITIES				
Accounts payable and other current liabilities	15,897,973	2,013,865	17,911,838	1,575,494
Internal balances (Note 11)	6,042,710	(6,042,710)	--	--
Due to other governments	1,900,071	1,097,563	2,997,634	1,852
Due to primary government (Note 11)	--	--	--	101,734
Due to component units (Note 11)	124,311	--	124,311	--
Accrued payables	9,478,621	677,587	10,156,208	775,679
Deferred revenue	2,359,018	602,637	2,961,655	--
Deposits and escrow accounts	12,147,021	--	12,147,021	--
Other liabilities	--	--	--	41,412
Liabilities payable from restricted assets	--	20,639,558	20,639,558	633,613
Non-current liabilities:				
Due within one year	11,322,141	5,945,854	17,267,995	378,041
Due in more than one year	200,020,332	309,828,683	509,849,015	7,645,888
Total liabilities	<u>259,292,198</u>	<u>334,763,037</u>	<u>594,055,235</u>	<u>11,153,713</u>
NET ASSETS				
Invested in capital assets, net of related debt	241,881,634	286,324,532	528,206,166	11,130,067
Restricted for:				
Capital projects	44,933,482	30,598,702	75,532,184	--
Debt service	27,948,580	31,220,002	59,168,582	--
Passenger facility charges	--	49,928	49,928	--
Other purposes	66,347,496	--	66,347,496	2,149,125
Unrestricted (deficit)	(5,319,775)	70,361,769	65,041,994	11,561,253
Total net assets	<u>\$ 375,791,417</u>	<u>\$ 418,554,933</u>	<u>\$ 794,346,350</u>	<u>\$ 24,840,445</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Grants and	Grants and
			Contributions	Contributions
Function/Programs				
Primary government:				
Governmental activities:				
General government	\$ 54,945,741	\$ 12,825,011	\$ 83,548	\$ --
Public safety	118,701,439	12,590,609	7,563,959	1,899,971
Transportation	42,964,616	386,425	284,170	12,022,905
Sanitation	22,797,556	12,748,706	--	--
Health and welfare	6,842,938	533,462	1,941,871	16,133
Culture and recreation	15,980,303	416,677	866,340	338,883
Conservation and development	29,489,098	2,321,719	22,664,949	1,673,407
Intergovernmental	11,870,572	--	--	--
Interest on long-term debt	6,902,800	--	--	--
Total governmental activities	310,495,063	41,822,609	33,404,837	15,951,299
Business-type activities:				
Airport	10,982,444	8,200,136	16,437	14,171,970
Sewer	66,937,346	40,455,025	379,501	5,770,826
Civic center	3,411,882	1,790,732	4,368	940,523
Parking facilities	835,479	622,390	--	--
Waste disposal facilities	10,659,477	9,650,449	--	--
Total business-type activities	92,826,628	60,718,732	400,306	20,883,319
Total primary government	\$ 403,321,691	\$ 102,541,341	\$ 33,805,143	\$ 36,834,618
Component units:				
Judicial court services	\$ 29,375,845	\$ 14,163,620	\$ 13,560,594	\$ 32,215
Coroner	706,114	109,670	587,505	--
Fire protection districts	9,536,833	1,857,981	31,019	25,000
Mass transit	14,559,908	3,664,338	850,073	333,444
Total component units	\$ 54,178,700	\$ 19,795,609	\$ 15,029,191	\$ 390,659

General revenues:

Taxes:

Property

Gross receipts business

Sales

Occupational

Insurance premium

Gaming admissions

Interest and penalties - delinquent taxes

Grants and contributions not restricted to specific programs

Investment earnings

Gain (loss) on sale of capital assets

Transfers (to) from other funds

Total general revenues and transfers

Change in net assets

Net Assets - beginning of year

Net Assets - end of year

The accompanying notes are an integral part of this statement.

Net (Expenses) Revenue and Changes in Net Assets			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (42,037,182)	\$ --	\$ (42,037,182)	\$ --
(96,646,900)	--	(96,646,900)	--
(30,271,116)	--	(30,271,116)	--
(10,048,850)	--	(10,048,850)	--
(4,351,472)	--	(4,351,472)	--
(14,358,403)	--	(14,358,403)	--
(2,829,023)	--	(2,829,023)	--
(11,870,572)	--	(11,870,572)	--
(6,902,800)	--	(6,902,800)	--
(219,316,318)	--	(219,316,318)	--
--	11,406,099	11,406,099	--
--	(20,331,994)	(20,331,994)	--
--	(676,259)	(676,259)	--
--	(213,089)	(213,089)	--
--	(1,009,028)	(1,009,028)	--
--	(10,824,271)	(10,824,271)	--
(219,316,318)	(10,824,271)	(230,140,589)	--
--	--	--	(1,619,416)
--	--	--	(8,939)
--	--	--	(7,622,833)
--	--	--	(9,712,053)
--	--	--	(18,963,241)
54,778,077	--	54,778,077	6,132,121
22,835,795	--	22,835,795	--
150,687,493	29,844,143	180,531,636	852,076
7,092,503	--	7,092,503	--
2,947,040	--	2,947,040	--
7,054,025	--	7,054,025	--
1,306,844	--	1,306,844	--
4,816,479	--	4,816,479	10,187,338
10,242,130	6,493,377	16,735,507	1,114,269
699,879	(359,127)	340,752	(49,307)
(5,565,612)	5,565,612	--	--
256,894,653	41,544,005	298,438,658	18,236,497
37,578,335	30,719,734	68,298,069	(726,744)
338,213,082	387,835,199	726,048,281	25,567,189
\$ 375,791,417	\$ 418,554,933	\$ 794,346,350	\$ 24,840,445

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2001

EXHIBIT A - 3

	<u>General</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents (Note 3)	\$ 45,302,459	\$ 69,982,207	\$ 59,463,908	\$ 174,748,574
Investments (Note 3)	19,415,339	--	26,502,075	45,917,414
Property taxes receivable - net (Note 4)	2,821,246	--	6,547,226	9,368,472
Gross receipts business taxes receivable	4,237,068	--	1,237,715	5,474,783
Sales taxes receivable	12,221,440	1,674,244	--	13,895,684
Interest and penalties receivable on taxes	39,827	--	--	39,827
Accounts receivable - net	732,823	--	1,341,075	2,073,898
Accrued interest receivable	148,924	169,501	166,568	484,993
Special assessments receivable	40,497	13,957	--	54,454
Due from other funds (Note 11)	86,753	15,603,533	--	15,690,286
Due from other governments (Note 11)	14,801,535	2,906,104	35,083,713	52,791,352
Loans receivable	--	--	9,689,836	9,689,836
Inventory	667,449	--	--	667,449
Total assets	<u>\$ 100,515,360</u>	<u>\$ 90,349,546</u>	<u>\$ 140,032,116</u>	<u>\$ 330,897,022</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts and contracts payable	\$ 7,973,596	\$ 3,373,156	\$ 4,371,234	\$ 15,717,986
Due to other funds (Note 11)	--	--	21,732,996	21,732,996
Due to other governments	1,776,976	--	123,095	1,900,071
Due to component units	124,311	--	--	124,311
Accrued payables	4,243,855	--	1,145,353	5,389,208
Deferred revenue	1,039,785	13,957	4,023,050	5,076,792
Deposits and escrow accounts	11,873,491	--	273,530	12,147,021
Total liabilities	<u>27,032,014</u>	<u>3,387,113</u>	<u>31,669,258</u>	<u>62,088,385</u>
Fund balances:				
Reserved for:				
Encumbrances	1,230,695	16,129,106	3,510,374	20,870,175
Loans receivable	--	--	9,689,836	9,689,836
Inventory	667,449	--	--	667,449
Debt service - principal	--	--	19,605,975	19,605,975
Debt service - interest	--	--	8,342,605	8,342,605
Subsequent year expenditures (Note 1)	3,967,020	--	1,068,670	5,035,690
Unreserved, designated for:				
Unencumbered appropriations (Note 1)	11,714,286	67,928,382	8,844,844	88,487,512
Insurance	24,377,867	--	--	24,377,867
Solid waste collection and disposal	8,259,058	--	11,510,239	19,769,297
Special purposes	907,606	--	--	907,606
Gaming revenues	4,794,150	--	--	4,794,150
Budget stabilization	10,400,000	--	--	10,400,000
Arbitrage rebates	--	148,125	--	148,125
Unreserved, Undesignated, reported in:				
General Fund	7,165,215	--	--	7,165,215
Capital Projects Fund	--	2,756,820	--	2,756,820
Special Revenue Funds	--	--	45,790,315	45,790,315
Total fund balances	<u>73,483,346</u>	<u>86,962,433</u>	<u>108,362,858</u>	<u>268,808,637</u>
Total liabilities and fund balances	<u>\$ 100,515,360</u>	<u>\$ 90,349,546</u>	<u>\$ 140,032,116</u>	<u>\$ 330,897,022</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2001**

EXHIBIT A - 4

Fund balances - total governmental funds	\$	268,808,637
--	----	-------------

Amounts reported for governmental activities in the statement of net assets
are different because:

Capital assets used in governmental activities are not financial resources
and, therefore, are not reported in the governmental funds

Governmental capital assets	564,139,262	
Less accumulated depreciation	<u>(260,810,484)</u>	303,328,778

Some revenues were collected more than sixty days after
year-end and therefore are not available soon enough
to pay for current-period expenditures.

Property tax revenue	2,717,774	
Louisiana revenue sharing	1,097,699	
Beer tax revenue	99,857	
Enhanced 911 revenues	136,494	
Emergency Medical Services transport charges	<u>100,171</u>	4,151,995

Long-term liabilities, including bonds payable, are not due and payable
in the current period and therefore are not reported in the
governmental funds.

Accrued interest payable	(4,037,902)	
Bonds payable	(156,444,110)	
Compensated absences payable	(9,484,855)	
Obligation under capital leases	(63,859)	
Arbitrage payable	(168,258)	
Claims and judgments payable	(33,630,692)	
Employee benefits payable	(4,739,535)	
Net pension obligation	<u>(5,340,938)</u>	(213,910,149)

Internal service funds are used by management to charge the
costs of fleet management and maintenance to individual
funds. The assets and liabilities of the internal service funds
are included in governmental activities in the statement
of net assets.

		<u>13,412,156</u>
--	--	-------------------

Net assets of governmental activities

	\$	<u>375,791,417</u>
--	----	--------------------

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

EXHIBIT A - 5

	<u>General</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes:				
Property	\$ 16,650,545	\$ --	\$ 38,059,163	\$ 54,709,708
Gross receipts business taxes	22,835,795	--	--	22,835,795
Sales	107,989,967	16,701,792	25,995,734	150,687,493
Occupational	7,092,503	--	--	7,092,503
Insurance premiums	2,947,040	--	--	2,947,040
Gaming admissions	7,054,025	--	--	7,054,025
Interest and penalties - delinquent	1,306,844	--	--	1,306,844
Licenses and permits	2,759,106	--	346,495	3,105,601
Intergovernmental revenues	9,190,639	4,097,158	33,665,271	46,953,068
Charges for services	18,506,335	--	13,993,509	32,499,844
Fines and forfeits	1,546,660	--	339,385	1,886,045
Investment earnings	3,349,954	2,692,023	3,857,135	9,899,112
Miscellaneous revenues	11,228,636	506,129	2,409,456	14,144,221
Total revenues	<u>212,458,049</u>	<u>23,997,102</u>	<u>118,666,148</u>	<u>355,121,299</u>
EXPENDITURES				
Current:				
General government	51,063,982	--	781,765	51,845,747
Public safety	87,451,882	--	19,360,457	106,812,339
Transportation	19,641,058	--	13,132,296	32,773,354
Sanitation	13,073,045	--	9,422,212	22,495,257
Health and welfare	1,607,790	--	4,861,531	6,469,321
Culture and recreation	1,221,336	--	13,340,744	14,562,080
Conservation and development	1,915,033	--	26,803,935	28,718,968
Debt service:				
Principal retirement	--	--	11,229,535	11,229,535
Interest and fiscal charges	--	--	11,178,942	11,178,942
Capital outlay	4,219,980	30,026,806	6,066,033	40,312,819
Intergovernmental	10,923,404	--	947,230	11,870,634
Total expenditures	<u>191,117,510</u>	<u>30,026,806</u>	<u>117,124,680</u>	<u>338,268,996</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,340,539</u>	<u>(6,029,704)</u>	<u>1,541,468</u>	<u>16,852,303</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (Note 12)	18,324,132	10,726,714	11,822,313	40,873,159
Transfers out (Note 12)	(31,139,592)	(3,922,835)	(11,376,344)	(46,438,771)
Proceeds from long-term debt	--	18,225,000	5,400,000	23,625,000
Proceeds of capital asset disposition	722,764	--	106,761	829,525
Total other financing sources and uses	<u>(12,092,696)</u>	<u>25,028,879</u>	<u>5,952,730</u>	<u>18,888,913</u>
Net change in fund balances	<u>9,247,843</u>	<u>18,999,175</u>	<u>7,494,198</u>	<u>35,741,216</u>
Fund balances, January 1	64,235,503	72,319,385	100,868,660	237,423,548
Prior year adjustment (Note 1)	--	(4,356,127)	--	(4,356,127)
Fund balances, January 1, restated	<u>64,235,503</u>	<u>67,963,258</u>	<u>100,868,660</u>	<u>233,067,421</u>
Fund balances, December 31	<u>\$ 73,483,346</u>	<u>\$ 86,962,433</u>	<u>\$ 108,362,858</u>	<u>\$ 268,808,637</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT A - 6

Net change in fund balances - total governmental funds		\$ 35,741,216
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	40,312,819	
Depreciation expense	(20,902,557)	19,410,262
The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net assets.		
		5,222,971
Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.		
Property tax revenue	68,369	
Louisiana revenue sharing	1,097,699	
Beer tax revenue	99,857	
Enhanced 911 revenues	136,494	
Emergency Medical Services transport charges	100,171	1,502,590
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.		
Bond and loan proceeds	(23,625,000)	
Principal payments	11,229,535	
Adjustment for debt recorded in business type activities	(4,903,322)	(17,298,787)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest payable	(299,161)	
Increase in compensated absences payable	(1,290,751)	
Increase in net pension obligation	(1,925,250)	
Increase in claims and judgements payable	(3,139,314)	
Increase in employee benefits payable	(657,324)	
Increase in arbitrage payable	(163,913)	(7,475,713)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.		
		475,796
Change in net assets of governmental activities		<u>\$ 37,578,335</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

EXHIBIT A - 7

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
General property taxes	\$ 15,761,490	\$ 15,783,420	\$ 16,650,545	\$ 867,125
Gross receipts business taxes	19,394,520	19,809,720	22,835,795	3,026,075
General sales and use taxes	111,589,580	108,155,240	107,989,967	(165,273)
Occupational taxes	7,050,000	7,050,000	7,092,503	42,503
Insurance premiums taxes	2,750,000	2,750,000	2,947,040	197,040
Gaming admissions taxes	2,200,000	2,300,000	7,054,025	4,754,025
Interest and penalties - delinquent taxes	1,158,000	1,158,000	1,306,844	148,844
Total taxes	159,903,590	157,006,380	165,876,719	8,870,339
Licenses and permits:				
Use of streets:				
Public conveyances	13,000	13,000	11,530	(1,470)
Bicycle registration fees	60,000	60,000	49,800	(10,200)
Occupational and professional:				
Air conditioning and heating	25,000	25,000	32,765	7,765
Electrical contractors	25,000	25,000	27,655	2,655
Plumbers	20,000	20,000	18,350	(1,650)
House moving	1,000	1,000	800	(200)
Garbage collectors	24,000	24,000	24,000	--
Arborists	200	200	200	--
Classified employees	90,000	90,000	86,675	(3,325)
Waiter / waitress	200	200	75	(125)
Retail clerks	71,500	71,500	72,060	560
Entertainers	5,000	5,000	3,925	(1,075)
Liquor and beer	460,000	460,000	451,992	(8,008)
Restaurant	20,200	20,200	18,425	(1,775)
Gaming	5,000	5,000	3,475	(1,525)
Chauffeurs	1,300	1,300	1,735	435
Second hand dealers	500	500	1,185	685
Construction permits:				
Air conditioning and heating	255,000	255,000	246,338	(8,662)
Electrical	360,000	360,000	335,666	(24,334)
Building	900,000	900,000	971,000	71,000
Plumbing and gas	295,000	295,000	272,240	(22,760)
House moving	6,000	6,000	5,200	(800)
Fence	800	800	450	(350)
Miscellaneous	2,000	2,000	--	(2,000)
Special events	4,000	4,000	5,600	1,600
Alarm user	130,000	130,000	114,043	(15,957)
Sign permits	2,000	2,000	2,600	600
Miscellaneous fire permits	1,200	1,200	1,322	122
Total licenses and permits	2,777,900	2,777,900	2,759,106	(18,794)
Intergovernmental revenues:				
Federal grants:				
Transportation:				
Department of Transportation	--	--	47,308	47,308
State grants:				
Public safety:				
Traffic signal maintenance	468,300	468,300	468,300	--
Department of Military Affairs	65,850	65,850	76,733	10,883
Juvenile meal reimbursement	50,000	50,000	54,040	4,040

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (Continued):				
Intergovernmental revenues (continued):				
State grants (continued):				
Highways and streets:				
Street maintenance	\$ 238,020	\$ 268,020	\$ 270,283	\$ 2,263
Culture and recreation:				
Hotel/motel sales tax	279,120	751,305	749,130	(2,175)
State shared revenues:				
Beer taxes	400,000	400,000	314,908	(85,092)
Insurance company taxes	415,000	415,000	446,874	31,874
Louisiana revenue sharing	1,015,620	1,015,620	679,650	(335,970)
Mineral royalties	120,000	120,000	288,271	168,271
Severance taxes	800,000	800,000	841,790	41,790
On-behalf payments for salaries and benefits	5,204,680	4,980,570	4,952,634	(27,936)
Payments in lieu of taxes:				
Federal government	--	--	718	718
Total intergovernmental revenues	9,056,590	9,334,665	9,190,639	(144,026)
Charges for services:				
General government:				
City court civil fees	950,000	950,000	1,099,156	149,156
Judiciary court costs	650,000	650,000	655,338	5,338
City court school fees	256,000	256,000	187,285	(68,715)
City court bench warrant fees	600,000	600,000	518,268	(81,732)
City court miscellaneous fees	200,000	200,000	254,250	54,250
City court credit card payment fees	20,000	20,000	20,568	568
City constable civil fees	400,000	400,000	589,268	189,268
Fiscal management fees	5,000,000	5,000,000	4,927,276	(72,724)
Fiscal management fees - inventory	--	60,000	61,414	1,414
Fiscal management fees - auction facility	90,340	90,340	43,760	(46,580)
Sales tax collection charges	1,500,000	1,500,000	1,478,006	(21,994)
Occupancy tax collection charges	6,000	6,000	6,000	--
NSF check fees	5,050	5,050	4,346	(704)
Advertising	11,000	11,000	6,222	(4,778)
Board of adjustment fees	9,800	9,800	7,345	(2,455)
Sale of construction codes and plans	30,000	30,000	18,956	(11,044)
Pre-trial diversion fees	250,000	250,000	275,971	25,971
Notice of intent	70,000	70,000	77,832	7,832
Adjudicated property	20,000	20,000	20,710	710
Zoning fees	70,000	70,000	61,220	(8,780)
Planning assistance	75,000	75,000	69,517	(5,483)
Miscellaneous	2,400	2,400	9,355	6,955
Public safety:				
Subdivision inspection, testing and plan review	25,000	25,000	21,975	(3,025)
Flood determination fees	21,000	21,000	18,870	(2,130)
Commercial and residential plan review	220,000	220,000	208,013	(11,987)
Sale of reports and photos	270,000	270,000	258,754	(11,246)
Police collection fees	2,000	2,000	1,028	(972)
Sobriety test	20,000	20,000	22,108	2,108
False alarm fees	90,000	90,000	87,383	(2,617)
Radio shop charges	10,000	10,000	2,939	(7,061)
Prison medical charges	42,000	42,000	53,370	11,370
Fire reports	3,600	3,600	63	(3,537)
Juvenile services fees	2,000	2,000	2,641	641

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES (Continued):				
Charges for services: (continued):				
Transportation:				
Parking meters	\$ 195,000	\$ 195,000	\$ 197,415	\$ 2,415
Sanitation:				
Solid waste user fees	7,260,300	7,260,300	7,115,773	(144,527)
Weed cutting charges	30,000	30,000	34,482	4,482
Culture and recreation:				
Summer program - North Baton Rouge				
Community Center	--	15,000	14,500	(500)
Riverfront docking fees	6,140	6,140	6,900	760
Conservation and development:				
Rent/utilities:				
Leo S. Butler Community Center	20,250	20,250	15,718	(4,532)
North Baton Rouge Community Center	--	4,000	33,711	29,711
Dr. Martin Luther King, Jr.				
Community Center	11,170	11,170	7,363	(3,807)
Chaneyville Community Center	--	--	1,076	1,076
Rent/donations:				
Delmont Community Center	21,510	21,510	10,190	(11,320)
Total charges for services	18,465,560	18,544,560	18,506,335	(38,225)
Fines and forfeits:				
City court criminal fines and forfeitures	200,000	200,000	212,663	12,663
City court forfeitures	1,000	1,000	16,799	15,799
City court traffic fines	1,300,000	1,300,000	1,289,717	(10,283)
Littering fines	1,000	1,000	--	(1,000)
Alcoholic Beverage Control Board fines	20,000	20,000	27,481	7,481
Total fines and forfeits	1,522,000	1,522,000	1,546,660	24,660
Investment earnings	750,000	1,013,914	3,349,954	2,336,040
Miscellaneous revenues:				
Rentals:				
Land	18,900	18,900	19,930	1,030
Buildings	150,770	150,770	151,289	519
Oil, gas and mineral royalties	40,000	40,000	103,929	63,929
Airport note	3,034,670	2,794,825	2,872,485	77,660
East Baton Rouge sewerage commission	6,891,500	6,891,500	6,891,653	153
Condemnations	60,000	60,000	56,884	(3,116)
Juvenile detention meals	6,000	6,000	3,277	(2,723)
Confiscated funds - police	--	267,138	274,862	7,724
Abandoned or impounded bicycles	10,000	10,000	1,062	(8,938)
Police - miscellaneous revenues	93,730	338,532	584,063	245,531
Juvenile detention reimbursement	100,000	100,000	192,657	92,657
Donations	32,550	99,950	104,316	4,366
Other	13,000	15,414	(27,771)	(43,185)
Total miscellaneous revenues	10,451,120	10,793,029	11,228,636	435,607
Total revenues	202,926,760	200,992,448	212,458,049	11,465,601

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
General government:				
Metropolitan council	\$ 627,560	\$ 618,875	\$ 579,877	\$ 38,998
Council administrator	1,629,279	1,598,446	1,263,110	335,336
Council budget office	178,530	174,960	134,918	40,042
Parish attorney	5,371,053	5,278,335	5,141,670	136,665
Public information office	251,250	308,190	288,207	19,983
Planning commission	980,225	1,017,153	974,272	42,881
City court - administration	5,666,703	5,658,938	5,629,938	29,000
City constable	1,560,280	1,543,753	1,541,868	1,885
Justice of peace and ward constables	63,490	62,440	61,582	858
Sheriff - costs of court	178,600	175,030	169,380	5,650
Registrar of voters	430,719	437,652	465,498	(27,846)
Mayor - president	1,227,120	1,234,739	1,175,280	59,459
Finance	5,708,164	5,933,341	5,428,062	505,279
Collection of funds	1,686,450	1,740,980	1,641,446	99,534
Service fee business office	382,810	375,150	337,661	37,489
Information services	2,197,240	2,009,331	2,006,898	2,433
Computerized systems	59,421	300,721	236,892	63,829
Purchasing	882,109	886,052	795,522	90,530
Human resources	2,078,820	2,094,217	2,068,447	25,770
Risk management	8,510,390	10,004,886	8,282,619	1,722,267
Quality and employee development	528,820	490,178	456,432	33,746
Municipal fire and police civil service board	42,870	42,870	42,513	357
Public works - administration, engineering, warehouse and building maintenance	12,437,207	11,969,257	12,671,218	(701,961)
Capital area legal services	41,360	40,530	40,530	--
Municipal associations	136,660	136,660	130,298	6,362
Total general government	52,857,130	54,132,684	51,564,138	2,568,546
Public safety:				
Sheriff - correctional institution	3,715,326	3,742,340	3,785,632	(43,292)
Mayor-President's anti-drug task force	230,720	223,476	148,539	74,937
Police	46,732,583	43,877,609	43,516,589	361,020
Fire	29,411,112	29,201,746	28,744,447	457,299
Emergency medical services	2,775,349	2,790,982	2,778,753	12,229
Juvenile services	2,954,390	3,018,751	3,008,463	10,288
Emergency preparedness	246,720	238,571	221,567	17,004
Public works - inspection and traffic engineering	6,584,356	6,278,184	6,273,933	4,251
Demolition program	483,250	477,440	357,592	119,848
Interagency criminal information tracking system	20,000	20,000	--	20,000
Crimestoppers	14,100	14,100	14,100	--
Total public safety	93,167,906	89,883,199	88,849,615	1,033,584
Transportation:				
Public works - highway division	16,369,590	15,962,480	15,626,481	335,999
Street lighting	4,050,930	4,028,654	3,921,243	107,411
Federal urban system	161,264	10,489	--	10,489
Street maintenance	100,610	98,600	98,600	--
Total transportation	20,682,394	20,100,223	19,646,324	453,899

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued):				
Current (Continued):				
Sanitation:				
Public works - waste management	\$ 13,374,430	\$ 13,147,420	\$ 13,073,045	\$ 74,375
Health and welfare:				
Health unit	491,260	529,230	504,938	24,292
Council on Aging projects	695,840	681,920	681,920	--
Crisis Care Center	194,790	190,890	190,888	2
Baton Rouge Area Alcohol and Drug Center	170,220	166,820	166,820	--
O'Brien House	--	17,000	17,000	--
Cenikor Foundation	100,000	100,000	50,000	50,000
Alcohol and Drug Council of Greater Baton Rouge	17,920	--	--	--
Total health and welfare	1,670,030	1,685,860	1,611,566	74,294
Culture and recreation:				
Community Centers Summer Programs	--	15,000	11,736	3,264
Louisiana Arts and Science Center	622,360	609,910	609,910	--
Arts Council of Greater Baton Rouge	138,470	135,700	135,700	--
Baton Rouge Symphony Association	145,850	143,930	143,930	--
U.S.S. Kidd	135,160	132,460	132,460	--
Baton Rouge Center for World Affairs	89,390	87,600	87,600	--
National Senior Olympics	--	100,000	100,000	--
2005 ABC Bowling Congress Tournament	100,000	200,000	--	200,000
Total culture and recreation	1,231,230	1,424,600	1,221,336	203,264
Conservation and development:				
Economic Development Program	99,928	99,928	52,930	46,998
Community centers	813,043	827,902	796,699	31,203
Human Development and Services	561,090	537,694	528,975	8,719
Earth Day	24,200	23,720	23,720	--
Capital Area United Way	20,000	20,000	20,000	--
Cooperative Extension Service	60,152	61,612	54,384	7,228
Veterans Service Office	39,560	39,560	39,554	6
Big Buddy Program	61,270	60,040	60,040	--
Greater Baton Rouge Food Bank	23,500	23,030	23,030	--
Community Action for Children	43,430	34,860	34,860	--
Can Do	121,460	120,521	107,717	12,804
BREC	175,000	175,000	175,000	--
Total conservation and development	2,042,633	2,023,867	1,916,909	106,958
Capital outlay	12,963,491	15,262,576	4,344,514	10,918,062
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	71,540	86,680	86,680	--
District Attorney of the Nineteenth Judicial District	3,002,826	2,942,996	2,942,798	198
Nineteenth Judicial District Court	3,884,465	3,810,485	3,794,429	16,056
E.B.R. Parish Family Court	527,420	535,938	533,622	2,316
E.B.R. Parish Juvenile Court	697,519	697,519	675,764	21,755

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2001**

EXHIBIT A - 7
(Continued)

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget - Positive (Negative)
	Original	Final		
EXPENDITURES (Continued):				
Intergovernmental expenditures (continued):				
Nineteenth Judicial District Indigent				
Defender Board	\$ 176,190	\$ 161,190	\$ 149,406	\$ 11,784
E.B.R. Parish Clerk of Court	1,035,220	1,029,920	869,410	160,510
E.B.R. Parish Coroner	682,280	668,630	587,506	81,124
Brownsfield Fire Protection District	17,950	17,590	17,590	--
Central Fire Protection District	38,760	37,980	37,980	--
E.B.R. Parish Fire Protection District No. 6	72,620	71,170	71,170	--
Eastside Fire Protection District	34,460	33,770	33,770	--
Pride Fire Protection District	11,700	11,470	11,470	--
Chaneyville Fire Protection District	23,400	22,930	22,930	--
Alsen-St. Irma Lee Fire Protection District	27,110	26,570	26,570	--
Capital Transportation Corporation	1,098,026	1,076,286	1,062,309	13,977
Total intergovernmental expenditures	11,401,486	11,231,124	10,923,404	307,720
 Total expenditures	 209,390,730	 208,891,553	 193,150,851	 15,740,702
 Excess (deficiency) of revenues over (under) expenditures	 (6,463,970)	 (7,899,105)	 19,307,198	 27,206,303
OTHER FINANCING SOURCES (USES)				
Transfers in:				
Parish Sub Fund	16,351,723	16,768,187	16,845,980	77,793
Consolidated Garbage Service District No. 1	1,072,490	1,072,490	1,072,490	--
State and Local Government Securities				
Debt Service Fund	--	405,670	405,662	(8)
Total transfers in	17,424,213	18,246,347	18,324,132	77,785
Transfers out:				
City Sub Fund	(16,351,723)	(16,768,187)	(16,845,980)	(77,793)
City Constable Court Costs Fund	--	(93,175)	(93,175)	--
Downtown Development District	(23,500)	(30,030)	(30,030)	--
Animal Control Center Fund	(560,150)	(577,410)	(577,410)	--
Grants Fund	(66,908)	(283,648)	(281,003)	2,645
Excess Revenue and Limited Tax Fund	(6,241,700)	(6,241,700)	(6,154,990)	86,710
Capital Projects Fund	--	(1,336,714)	(1,336,714)	--
Riverside Centroplex Fund	(633,990)	(806,910)	(629,874)	177,036
Greater Baton Rouge Parking Authority	(336,270)	(387,770)	(387,770)	--
Comprehensive Sewerage System Fund	(4,000,000)	(4,000,000)	(4,000,000)	--
Total transfers out	(28,214,241)	(30,525,544)	(30,336,946)	188,598
 Proceeds of capital asset disposition	 72,000	 599,781	 722,764	 122,983
 Total other financing sources and uses	 (10,718,028)	 (11,679,416)	 (11,290,050)	 389,366
 Net change in fund balances	 (17,181,998)	 (19,578,521)	 8,017,148	 27,595,669
 Fund balances, January 1	 64,235,503	 64,235,503	 64,235,503	 --
 Fund balances, December 31	 \$ 47,053,505	 \$ 44,656,982	 \$ 72,252,651	 \$ 27,595,669

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2001

EXHIBIT A - 8

	Business-type Activities - Enterprise Funds				Governmental Activities
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	\$ --	\$ 32,432,966	\$ 10,684,706	\$ 43,117,672	\$ 8,550,117
Investments	--	13,899,842	4,303,756	18,203,598	--
Sales taxes receivable	--	2,911,723	--	2,911,723	--
Accounts receivable - net	733,861	3,079,511	1,780,978	5,594,350	--
Accrued interest receivable	6,478	120,473	37,464	164,415	21,022
Special assessments receivable	--	273,282	--	273,282	--
Due from other funds (Note 11)	--	7,939,041	--	7,939,041	--
Due from other governments (Note 11)	--	23	--	23	2,149
Due from component units (Note 11)	--	101,734	--	101,734	--
Prepaid items	--	--	70,242	70,242	--
Inventory	--	--	--	--	177,716
Total current assets	740,339	60,758,595	16,877,146	78,376,080	8,751,004
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	--	58,136,861	3,848,511	61,985,372	--
Investments	--	56,673,825	1,206,520	57,880,345	--
Sales taxes receivable	--	--	51,173	51,173	--
Accounts receivable - net	117,969	--	--	117,969	--
Accrued interest receivable	150	632,780	11,872	644,802	--
Due from other governments (Note 11)	7,095,829	1,008,566	215,922	8,320,317	--
Total restricted assets	7,213,948	116,452,032	5,333,998	128,999,978	--
Deferred bond issuance costs	--	1,130,286	--	1,130,286	--
Capital assets (Note 6):					
Land	46,449,584	9,141,746	8,919,507	64,510,837	47,568
Buildings	57,783,956	--	41,957,579	99,741,535	2,213,798
Improvements other than buildings	56,669,517	539,470,274	25,174,336	621,314,127	7,190
Equipment	2,424,814	7,402,105	1,449,760	11,276,679	16,558,213
Equipment under capital lease	--	--	--	--	2,906,653
Construction work in progress	1,974,721	3,589,002	3,088,903	8,652,626	--
Total capital assets	165,302,592	559,603,127	80,590,085	805,495,804	21,733,422
Accumulated depreciation	(33,766,894)	(182,252,987)	(36,725,256)	(252,745,137)	(15,370,546)
Net capital assets	131,535,698	377,350,140	43,864,829	552,750,667	6,362,876
Total assets	139,489,985	555,691,053	66,075,973	761,257,011	15,113,880

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2001

EXHIBIT A - 8
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
LIABILITIES					
Current liabilities:					
Accounts and contracts Payable	\$ 175,417	\$ 870,345	\$ 968,103	\$ 2,013,865	\$ 179,987
Due to other funds (Note 11)	1,413,166	--	483,165	1,896,331	--
Due to other governments	141,687	945,500	10,376	1,097,563	--
Accrued salaries payable	110,426	396,038	70,631	577,095	51,511
Accrued expenses payable	--	--	100,492	100,492	--
Deferred revenue	--	273,653	328,984	602,637	--
Obligations payable (Note 10)	1,943,945	3,190,577	--	5,134,522	--
Compensated absences payable	134,511	613,357	63,464	811,332	121,511
Obligation under capital leases	--	--	--	--	834,859
Total current liabilities	<u>3,919,152</u>	<u>6,289,470</u>	<u>2,025,215</u>	<u>12,233,837</u>	<u>1,187,868</u>
Liabilities payable from restricted assets:					
Accounts and contracts payable	2,773,845	2,723,499	1,061,744	6,559,088	--
Due to other governments	330,904	65,041	--	395,945	--
Accrued interest payable	--	5,894,258	36,067	5,930,325	--
Bonds payable (Note 10)	19,200	7,210,000	525,000	7,754,200	--
Total restricted liabilities	<u>3,123,949</u>	<u>15,892,798</u>	<u>1,622,811</u>	<u>20,639,558</u>	<u>--</u>
Noncurrent liabilities:					
Obligations payable (Note 10)	10,974,661	41,578,755	--	52,553,416	--
Bonds payable (Note 10)	1,165,472	249,470,000	560,000	251,195,472	--
Deferred amount on refunding (Note 10)	--	(2,468,095)	--	(2,468,095)	--
Landfill closure and postclosure care liability (Note 19)	--	--	7,378,798	7,378,798	--
Obligation under capital leases	--	--	--	--	368,292
Net pension obligation	204,914	877,338	86,840	1,169,092	145,564
Total noncurrent liabilities	<u>12,345,047</u>	<u>289,457,998</u>	<u>8,025,638</u>	<u>309,828,683</u>	<u>513,856</u>
Total liabilities	<u>19,388,148</u>	<u>311,640,266</u>	<u>11,673,664</u>	<u>342,702,078</u>	<u>1,701,724</u>
NET ASSETS					
Invested in capital assets, net of related debt	119,539,241	131,384,260	35,401,031	286,324,532	5,159,725
Restricted for capital projects	1,839,213	25,521,529	3,237,960	30,598,702	--
Restricted for debt service	688,880	29,531,411	999,711	31,220,002	--
Restricted Passenger Facility Charges	49,928	--	--	49,928	--
Unrestricted	<u>(2,015,425)</u>	<u>57,613,587</u>	<u>14,763,607</u>	<u>70,361,769</u>	<u>8,252,431</u>
Total net assets	<u>\$ 120,101,837</u>	<u>\$ 244,050,787</u>	<u>\$ 54,402,309</u>	<u>\$ 418,554,933</u>	<u>\$ 13,412,156</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

EXHIBIT A - 9

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
OPERATING REVENUES					
Charges for services	\$ 6,897,252	\$ 40,261,663	\$ 11,970,391	\$ 59,129,306	\$ 11,471,843
Miscellaneous revenues	407,976	193,362	93,180	694,518	--
Total operating revenues	<u>7,305,228</u>	<u>40,455,025</u>	<u>12,063,571</u>	<u>59,823,824</u>	<u>11,471,843</u>
OPERATING EXPENSES					
Personal services	2,535,429	9,438,724	1,382,914	13,357,067	1,208,029
Employee benefits	631,462	2,835,011	339,717	3,806,190	365,375
Supplies	319,707	1,799,562	151,546	2,270,815	173,788
Contractual services	2,875,197	14,651,630	8,969,163	26,495,990	2,747,115
Landfill closure and postclosure care expense	--	--	1,059,031	1,059,031	--
Cost of materials	--	--	--	--	4,149,107
Depreciation	3,872,597	20,915,206	2,546,574	27,334,377	2,793,883
Bad debts	--	269,565	--	269,565	--
Management fee	--	--	362,679	362,679	--
Total operating expenses	<u>10,234,392</u>	<u>49,909,698</u>	<u>14,811,624</u>	<u>74,955,714</u>	<u>11,437,297</u>
Operating income (loss)	<u>(2,929,164)</u>	<u>(9,454,673)</u>	<u>(2,748,053)</u>	<u>(15,131,890)</u>	<u>34,546</u>
NONOPERATING REVENUES (EXPENSES)					
Taxes	--	29,125,332	718,811	29,844,143	--
Operating grants	16,437	379,501	4,368	400,306	--
Passenger facility charges (Note 18)	894,908	--	--	894,908	--
Investment earnings	(147,434)	5,858,526	782,285	6,493,377	343,018
Interest expense	(748,052)	(16,605,851)	(95,214)	(17,449,117)	(97,513)
Bond issuance costs	--	(421,797)	--	(421,797)	--
Gain (loss) on disposition of capital assets	(119,428)	(174,773)	(64,926)	(359,127)	195,745
Total nonoperating revenues (expenses)	<u>(103,569)</u>	<u>18,160,938</u>	<u>1,345,324</u>	<u>19,402,693</u>	<u>441,250</u>
Income (loss) before contributions and transfers	<u>(3,032,733)</u>	<u>8,706,265</u>	<u>(1,402,729)</u>	<u>4,270,803</u>	<u>475,796</u>
Capital contributions	14,171,970	5,770,826	940,523	20,883,319	--
Transfers in	<u>65,130</u>	<u>4,070,935</u>	<u>1,429,547</u>	<u>5,565,612</u>	<u>--</u>
Change in net assets	<u>11,204,367</u>	<u>18,548,026</u>	<u>967,341</u>	<u>30,719,734</u>	<u>475,796</u>
Total net assets - January 1	<u>108,897,470</u>	<u>225,502,761</u>	<u>53,434,968</u>	<u>387,835,199</u>	<u>12,936,360</u>
Total net assets - December 31	<u>\$ 120,101,837</u>	<u>\$ 244,050,787</u>	<u>\$ 54,402,309</u>	<u>\$ 418,554,933</u>	<u>\$ 13,412,156</u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

EXHIBIT A - 10

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from customers	\$ 7,124,178	\$ 39,665,097	\$ 11,264,154	\$ 58,053,429	\$ 11,485,214
Payments to suppliers for goods and services	(3,264,840)	(15,521,575)	(9,504,235)	(28,290,650)	(7,349,037)
Payments to employees for services and benefits	(3,056,941)	(11,812,072)	(1,693,590)	(16,562,603)	(1,555,219)
Other operating revenues	--	193,362	--	193,362	--
Net cash provided by (used for) operating activities	802,397	12,524,812	66,329	13,393,538	2,580,958
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Receipts from general property taxes	--	1,245	--	1,245	--
Receipts from general sales and use taxes	--	29,110,743	--	29,110,743	--
Operating grants received	16,437	246,293	4,368	267,098	--
Operating transfers in from other funds	--	4,000,000	1,017,644	5,017,644	--
Interest paid on short-term interfund loans	--	--	(39,556)	(39,556)	--
Loans to other funds	--	(7,939,041)	--	(7,939,041)	--
Loans from other funds	1,326,413	--	483,165	1,809,578	--
Loans to component units	--	(101,734)	--	(101,734)	--
Repayment of loans to other funds	--	1,311,451	--	1,311,451	--
Repayment of loans from other funds	--	--	(1,006,376)	(1,006,376)	--
Net cash provided by (used for) noncapital financing activities	1,342,850	26,628,957	459,245	28,431,052	--
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Receipts from occupancy taxes	--	--	713,217	713,217	--
Proceeds from sale of debt	1,251,402	20,000,000	--	21,251,402	--
Proceeds from capital grants	14,975,754	904,543	--	15,880,297	--
Proceeds from sale of capital assets	14,474	147,155	2,060	163,689	377,955
Passenger facility charges	976,357	--	--	976,357	--
Acquisition and construction of capital assets	(18,058,459)	(12,441,389)	(1,097,961)	(31,597,809)	(1,476,704)
Principal paid on bonds, obligations and capital leases	(2,132,304)	(9,590,615)	(495,000)	(12,217,919)	(1,181,395)
Interest paid on bonds, obligations and capital leases	(765,938)	(17,369,192)	(104,786)	(18,239,916)	(97,513)
Capital contributed by the government	--	245,000	--	245,000	--
Capital contributed by other governments	--	--	1,016,090	1,016,090	--
Capital contributed from impact fees	--	2,725,751	--	2,725,751	--
Net cash provided by (used for) capital and related financing activities	(3,738,714)	(15,378,747)	33,620	(19,083,841)	(2,377,657)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments	--	(70,573,667)	(5,510,276)	(76,083,943)	--
Proceeds from sales and maturities of investments	1,375,661	119,440,556	11,626,461	132,442,678	--
Interest received on investments	47,781	6,888,543	920,688	7,857,012	391,265
Net cash provided by (used for) investing activities	1,423,442	55,755,432	7,036,873	64,215,747	391,265

The accompanying notes are an integral part of this statement.

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

EXHIBIT A - 10
(Continued)

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Greater Baton Rouge Airport District	Comprehensive Sewerage System	Other Enterprise Total	Total	
Net increase (decrease) in cash and cash equivalents (Note 1)	\$ (170,025)	\$ 79,530,454	\$ 7,596,067	\$ 86,956,496	\$ 594,566
Cash and cash equivalents, January 1	170,025	11,039,373	6,937,150	18,146,548	7,955,551
Cash and cash equivalents, December 31	\$ --	\$ 90,569,827	\$ 14,533,217	\$ 105,103,044	\$ 8,550,117
Classified as:					
Current assets	\$ --	\$ 32,432,966	\$ 10,684,706	\$ 43,117,672	\$ 8,550,117
Restricted assets	--	58,136,861	3,848,511	61,985,372	--
Totals	\$ --	\$ 90,569,827	\$ 14,533,217	\$ 105,103,044	\$ 8,550,117
Reconciliation of operating income to net cash provided by (used for) operating activities:					
Operating income (loss)	\$ (2,929,164)	\$ (9,454,673)	\$ (2,748,053)	\$ (15,131,890)	\$ 34,546
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation	3,872,597	20,915,206	2,546,574	27,334,377	2,793,883
Landfill closure and postclosure care expense	--	--	1,059,031	1,059,031	--
Increase (decrease) in compensated absences payable	33,748	62,657	(1,084)	95,321	11,410
Increase (decrease) in net pension obligation	61,226	367,976	21,999	451,201	41,673
Change in assets and liabilities:					
Decrease (increase) in accounts receivable	(181,050)	(326,311)	(635,261)	(1,142,622)	--
Decrease (increase) in due from other governments	--	--	--	--	13,373
Decrease (increase) in prepaid items	--	--	35,831	35,831	--
Decrease (increase) in inventory	--	--	--	--	7,722
Increase (decrease) in accounts and contracts payable	(69,936)	(14,920)	(56,698)	(141,554)	(328,423)
Increase (decrease) in due to other governments	--	945,500	10,376	955,876	--
Increase (decrease) in accrued salaries payable	14,976	31,031	8,126	54,133	6,774
Increase (decrease) in deferred revenue	--	370	(174,512)	(174,142)	--
Increase (decrease) in other liabilities	--	(2,024)	--	(2,024)	--
Total adjustments	3,731,561	21,979,485	2,814,382	28,525,428	2,546,412
Net cash provided by (used for) operating activities	\$ 802,397	\$ 12,524,812	\$ 66,329	\$ 13,393,538	\$ 2,580,958
Non cash investing, capital, and financing activities:					
Gain on fair value of investments	\$ 6,628	\$ --	\$ 49,336	\$ 55,964	\$ 21,022
Capital assets contributed from other funds	--	70,935	411,903	482,838	--
Loss on disposal of capital assets	(133,903)	(321,928)	(60,764)	(516,595)	(182,210)

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2001

EXHIBIT A - 11

	Employees' Retirement System
ASSETS	
Cash and cash equivalents	\$ 630,708
Receivables:	
Employee contributions	756,131
Employer contributions	917,728
Interest and dividends	1,747,430
Pending trades	10,321,898
Other contributions	2,386,865
Total receivables	<u>16,130,052</u>
Investments, at fair value	
U.S. government obligations	68,259,778
Bonds - domestic	61,986,427
Bonds - enhanced index fund	152,447,365
Equity securities - domestic	399,981,637
Equity securities - international	84,014,529
Repurchase agreements	28,200,000
Total investments	<u>794,889,736</u>
Capital assets:	
Land	550,628
Buildings	691,385
Equipment	188,808
Accumulated depreciation	(616,653)
Total capital assets	<u>814,168</u>
 Total assets	 <u>812,464,664</u>
 LIABILITIES	
Accrued expenses and benefits payable	617,416
Pending trades payable	13,977,656
Net pension obligation - long-term	<u>33,677</u>
 Total liabilities	 <u>14,628,749</u>
 NET ASSETS	
Held in trust for pension benefits	<u><u>\$ 797,835,915</u></u>

The accompanying notes are an integral part of this statement.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2001

EXHIBIT A - 12

	<u>Employees' Retirement System</u>
ADDITIONS	
Contributions:	
Employee	\$ 8,672,778
Employer	11,634,530
Severance contributions from employee	344,953
Total contributions	<u>20,652,261</u>
Investment income:	
Net appreciation (depreciation) in fair value of investments	(25,849,218)
Interest	9,140,808
Dividends	2,287,755
Total investment income	<u>(14,420,655)</u>
Less: investment expense	<u>1,184,537</u>
Net investment income	<u>(15,605,192)</u>
Total additions	<u>5,047,069</u>
DEDUCTIONS	
Benefit payments	44,051,754
Refunds and withdrawals	2,000,367
Administrative expenses	<u>1,091,294</u>
Total deductions	<u>47,143,415</u>
Change in net assets	(42,096,346)
Net assets - beginning of year	<u>839,965,938</u>
Net assets - end of year	<u>\$ 797,869,592</u>

The accompanying notes are an integral part of this statement.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2001

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
ASSETS			
Cash and cash equivalents	\$ 2,709,433	\$ 965,492	\$ 302,588
Investments	--	--	--
Property taxes receivable - net (Note 4)	--	--	--
Accounts receivable	--	51,625	--
Accrued interest receivable	--	--	--
Other receivables	60,192	--	--
Due from other governments	81,153	132,454	1,648
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Other assets	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Due from other governments	--	--	--
Capital assets:			
Land	--	--	--
Buildings	--	--	--
Equipment	1,425,992	884,454	248,960
Equipment under capital leases	--	--	--
Construction work-in-progress	--	--	--
Accumulated depreciation	(956,706)	(719,802)	(180,634)
Total assets	\$ 3,320,064	\$ 1,314,223	\$ 372,562

(1) As of June 30, 2001

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types					
<u>E.B.R. Parish Juvenile Court</u>	<u>Nineteenth Judicial District Indigent Defender Board</u>	<u>E.B.R. Parish Clerk of Court (1)</u>	<u>E.B.R. Parish Coroner</u>	<u>St. George Fire Protection District</u>	<u>Brownsfield Fire Protection District</u>
\$ 420,597	\$ 439,217	\$ 719,093	\$ 14,920	\$ 22,394	\$ --
--	--	2,340,000	--	--	--
--	--	--	--	4,314,489	21,593
1,657	185,412	366,968	17,967	705,160	--
--	--	--	--	--	--
--	--	73,648	--	--	--
127,539	--	--	--	--	175,210
--	124,311	--	--	--	--
--	9,456	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	17,340	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	289,531	18,592
--	--	--	--	965,072	59,323
381,400	188,324	2,727,285	206,170	3,437,766	228,215
--	--	--	--	--	48,980
--	--	--	--	147,526	--
(269,374)	(147,382)	(2,410,314)	(142,549)	(1,790,698)	(144,894)
<u>\$ 661,819</u>	<u>\$ 799,338</u>	<u>\$ 3,816,680</u>	<u>\$ 96,508</u>	<u>\$ 8,108,580</u>	<u>\$ 407,019</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2001

	Governmental Fund Types		
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
ASSETS			
Cash and cash equivalents	\$ 342,344	\$ 172,994	\$ 88,922
Investments	--	--	--
Property taxes receivable - net (Note 4)	127,755	63,570	412,084
Accounts receivable	104,804	28,221	--
Accrued interest receivable	--	--	--
Other receivables	--	--	--
Due from other governments	466,152	341,233	139,249
Due from primary government (Note 11)	--	--	--
Prepaid items	--	--	--
Inventory	--	--	--
Net pension asset	--	--	--
Other assets	--	--	--
Restricted assets:			
Cash and cash equivalents	--	--	--
Due from other governments	--	--	--
Capital assets:			
Land	159,018	43,000	151,360
Buildings	855,124	456,930	1,505,609
Equipment	1,286,074	636,619	681,993
Equipment under capital leases	437,604	278,011	440,613
Construction work-in-progress	--	--	--
Accumulated depreciation	(1,019,036)	(614,994)	(590,565)
Total assets	\$ 2,759,839	\$ 1,405,584	\$ 2,829,265

(1) As of June 30, 2001

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Transportation Corporation	Totals
\$ 95,386	\$ --	\$ --	\$ 99,876	\$ 271,065	\$ 6,664,321
--	--	--	294,110	--	2,634,110
--	--	9,721	--	--	4,949,212
--	22,337	--	--	77,876	1,562,027
193	--	111	30,595	--	30,899
--	--	--	--	--	133,840
7,428	32	189,468	185,431	582,712	2,429,709
--	--	--	--	--	124,311
--	--	--	--	187,857	197,313
--	--	--	--	247,812	247,812
--	--	--	--	732,450	732,450
--	--	--	--	--	17,340
--	--	--	--	824,524	824,524
--	--	--	--	362,217	362,217
15,000	--	9,000	--	--	685,501
135,353	109,334	256,496	--	--	4,343,241
180,146	244,882	256,039	302,492	11,500,575	24,817,386
--	--	256,663	--	--	1,461,871
--	--	--	--	--	147,526
(103,204)	(240,533)	(277,587)	(81,863)	(6,681,317)	(16,371,452)
\$ 330,302	\$ 136,052	\$ 699,911	\$ 830,641	\$ 8,105,771	\$ 35,994,158

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2001

	Governmental Fund Types		
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court
LIABILITIES			
Accounts and contracts payable	\$ 30,544	\$ 92,475	\$ --
Due to other governments	1,852	--	--
Due to primary government (Note 11)	--	--	--
Accrued salaries payable	--	--	12,571
Accrued claims payable	--	--	--
Accrued interest payable	--	--	--
Compensated absences payable	89,680	59,312	--
Other liabilities	27,303	--	--
Liabilities payable from restricted assets	--	--	--
Long-term liabilities (Note 10):			
Bonds and notes payable	--	--	--
Compensated absences payable	--	533,764	--
Obligation under capital leases (Note 14)	--	--	--
Claims and judgments payable	--	--	--
Net pension obligation (Note 7)	122,320	6,773	15,747
Other long-term liabilities	--	--	--
Total liabilities	<u>271,699</u>	<u>692,324</u>	<u>28,318</u>
NET ASSETS			
Invested in capital assets, net of related debt	469,286	164,652	68,326
Restricted for:			
Other purposes	--	--	--
Unrestricted	<u>2,579,079</u>	<u>457,247</u>	<u>275,918</u>
Total net assets	<u>\$ 3,048,365</u>	<u>\$ 621,899</u>	<u>\$ 344,244</u>

(1) As of June 30, 2001

The accompanying notes are an integral part of this statement.

Continued

Governmental Fund Types					
E.B.R. Parish Juvenile Court	Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	E.B.R. Parish Coroner	St. George Fire Protection District	Brownsfield Fire Protection District
\$ 39,279	\$ 465,200	\$ 126,643	\$ 7,757	\$ 23,744	\$ 14,001
--	--	--	--	--	--
--	--	--	--	--	86,566
--	--	160,920	--	134,758	--
--	--	168,371	--	--	--
--	--	--	--	18,475	--
--	--	--	1,594	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	3,040,842	--
139,043	--	323,368	--	354,072	--
--	--	--	--	--	31,849
--	--	--	--	--	--
38,461	--	--	27,043	39,599	7,290
--	--	--	--	--	--
<u>216,783</u>	<u>465,200</u>	<u>779,302</u>	<u>36,394</u>	<u>3,611,490</u>	<u>139,706</u>
112,026	40,942	316,971	63,621	8,355	178,367
44,164	335,508	--	--	--	--
288,846	(42,312)	2,720,407	(3,507)	4,488,735	88,946
<u>\$ 445,036</u>	<u>\$ 334,138</u>	<u>\$ 3,037,378</u>	<u>\$ 60,114</u>	<u>\$ 4,497,090</u>	<u>\$ 267,313</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF NET ASSETS
ALL DISCRETELY PRESENTED COMPONENT UNITS
DECEMBER 31, 2001

	Governmental Fund Types		
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District
LIABILITIES, EQUITY, AND OTHER CREDITS			
Accounts and contracts payable	\$ 6,924	\$ 25,395	\$ --
Due to other governments	--	--	--
Due to primary government (Note 11)	--	--	--
Accrued salaries payable	32,622	9,474	40,155
Accrued claims payable	--	--	--
Accrued interest payable	--	--	--
Compensated absences payable	--	--	--
Other liabilities	--	--	--
Liabilities payable from restricted assets	--	--	--
Long-term liabilities (Note 10):			
Bonds and notes payable	--	68,000	551,500
Compensated absences payable	84,497	1,077	48,977
Obligation under capital leases (Note 14)	279,052	104,070	310,215
Claims and judgments payable	--	--	--
Net pension obligation (Note 7)	19,775	11,460	2,369
Other long-term liabilities	--	--	--
Total liabilities	<u>422,870</u>	<u>219,476</u>	<u>953,216</u>
NET ASSETS			
Invested in capital assets, net of related debt	1,439,732	627,496	1,947,725
Restricted for:			
Other purposes	--	--	--
Unrestricted	<u>897,237</u>	<u>558,612</u>	<u>(71,676)</u>
Total net assets	<u>\$ 2,336,969</u>	<u>\$ 1,186,108</u>	<u>\$ 1,876,049</u>

(1) As of June 30, 2001

The accompanying notes are an integral part of this statement.

Governmental Fund Types				Proprietary Fund Type	
Pride Fire Protection District	Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Capital Region Planning Commission (1)	Capital Transportation Corporation	Totals
\$ 649	\$ 1,024	\$ 2,146	\$ 64,129	\$ 675,584	\$ 1,575,494
--	--	--	--	--	1,852
--	8,652	6,516	--	--	101,734
--	--	--	--	198,333	588,833
--	--	--	--	--	168,371
--	--	--	--	--	18,475
--	--	--	25,224	202,231	378,041
--	--	--	1,301	12,808	41,412
--	--	--	--	633,613	633,613
--	--	--	--	--	3,660,342
--	--	--	--	340,060	1,824,858
--	--	188,908	--	--	914,094
--	--	--	--	751,188	751,188
--	--	--	--	--	290,837
--	--	--	--	204,569	204,569
<u>649</u>	<u>9,676</u>	<u>197,570</u>	<u>90,654</u>	<u>3,018,386</u>	<u>11,153,713</u>
227,295	113,683	311,703	220,629	4,819,258	11,130,067
--	--	--	--	1,769,453	2,149,125
<u>102,358</u>	<u>12,693</u>	<u>190,638</u>	<u>519,358</u>	<u>(1,501,326)</u>	<u>11,561,253</u>
<u>\$ 329,653</u>	<u>\$ 126,376</u>	<u>\$ 502,341</u>	<u>\$ 739,987</u>	<u>\$ 5,087,385</u>	<u>\$ 24,840,445</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF ACTIVITIES
ALL DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Judicial Court Services			
	District Attorney of the Nineteenth Judicial District	Nineteenth Judicial District Court (1)	E.B.R. Parish Family Court	E.B.R. Parish Juvenile Court
EXPENSES	\$ 7,027,035	\$ 7,575,086	\$ 1,137,860	\$ 1,666,010
PROGRAM REVENUES:				
Charges for services	1,625,079	1,999,846	125,958	436,925
Operating grants and contributions	5,141,776	5,383,387	970,415	554,175
Capital grants and contributions	--	9,720	--	22,495
Net program (expenses) revenue	(260,180)	(182,133)	(41,487)	(652,415)
GENERAL REVENUES:				
Taxes:				
Property	--	--	--	--
Sales	--	--	--	--
Grants and contributions not restricted to specific programs	24,639	258,962	--	673,386
Investment earnings	115,220	57,975	13,282	2,066
Gain (loss) on sale of capital assets	--	--	--	--
Total general revenues	139,859	316,937	13,282	675,452
Change in net assets	(120,321)	134,804	(28,205)	23,037
Net assets, beginning	3,168,686	487,095	372,449	421,999
Net assets, ending	\$ 3,048,365	\$ 621,899	\$ 344,244	\$ 445,036

(1) As of June 30, 2001

The accompanying notes are an integral part of this statement.

Continued

Judicial Court Services			Coroner	Fire Protection Districts	
Nineteenth Judicial District Indigent Defender Board	E.B.R. Parish Clerk of Court (1)	Total Judicial Court Services	E.B.R. Parish Coroner	St. George Fire Protection District	Brownsfield Fire Protection District
\$ 2,545,077	\$ 9,424,777	\$ 29,375,845	\$ 706,114	\$ 5,951,693	\$ 469,014
1,801,943	8,173,869	14,163,620	109,670	817,535	131,077
641,431	869,410	13,560,594	587,505	--	11,915
--	--	32,215	--	--	--
(101,703)	(381,498)	(1,619,416)	(8,939)	(5,134,158)	(326,022)
--	--	--	--	4,322,794	182,060
--	--	--	--	--	--
--	266,134	1,223,121	--	329,151	108,637
18,730	755,859	963,132	--	57,550	263
--	--	--	--	--	--
18,730	1,021,993	2,186,253	--	4,709,495	290,960
(82,973)	640,495	566,837	(8,939)	(424,663)	(35,062)
417,111	2,396,883	7,264,223	69,053	4,921,753	302,375
\$ 334,138	\$ 3,037,378	\$ 7,831,060	\$ 60,114	\$ 4,497,090	\$ 267,313

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
COMBINING STATEMENT OF ACTIVITIES
ALL DISCRETELY PRESENTED COMPONENT UNITS
FOR THE YEAR ENDED DECEMBER 31, 2001**

	Fire Protection Districts			
	Central Fire Protection District	E.B.R. Parish Fire Protection District No. 6	Eastside Fire Protection District	Pride Fire Protection District
EXPENSES	\$ 1,016,235	\$ 812,810	\$ 796,748	\$ 94,889
PROGRAM REVENUES:				
Charges for services	319,609	147,519	336,503	28,258
Operating grants and contributions	--	--	--	19,104
Capital grants and contributions	--	--	--	--
Net program (expenses) revenue	(696,626)	(665,291)	(460,245)	(47,527)
GENERAL REVENUES:				
Taxes:				
Property	503,606	362,216	549,806	--
Sales	--	--	--	--
Grants and contributions not restricted to specific programs	230,443	225,586	33,770	20,146
Investment earnings	16,598	14,612	11,325	3,788
Gain on sale of capital assets	--	--	--	700
Total general revenues	750,647	602,414	594,901	24,634
Change in net assets	54,021	(62,877)	134,656	(22,893)
Net assets, beginning	2,282,948	1,248,985	1,741,393	352,546
Net assets, ending	\$ 2,336,969	\$ 1,186,108	\$ 1,876,049	\$ 329,653

(1) As of June 30, 2001

The accompanying notes are an integral part of this statement.

Fire Protection Districts			Mass Transit			
Chaneyville Fire Protection District	Alsen- St. Irma Lee Fire Protection District	Total Fire Protection Districts	Capital Region Planning Commission (1)	Capital Transportation Corporation	Total Mass Transit	Total All Component Units
\$ 100,770	\$ 294,674	\$ 9,536,833	\$ 792,081	\$ 13,767,827	\$ 14,559,908	\$ 54,178,700
28,970	48,510	1,857,981	81,889	3,582,449	3,664,338	19,795,609
--	--	31,019	648,789	201,284	850,073	15,029,191
--	25,000	25,000	--	333,444	333,444	390,659
(71,800)	(221,164)	(7,622,833)	(61,403)	(9,650,650)	(9,712,053)	(18,963,241)
--	211,639	6,132,121	--	--	--	6,132,121
--	--	--	--	852,076	852,076	852,076
30,764	30,391	1,008,888	46,030	7,909,299	7,955,329	10,187,338
763	5,225	110,124	23,195	17,818	41,013	1,114,269
--	--	700	(50,007)	--	(50,007)	(49,307)
31,527	247,255	7,251,833	19,218	8,779,193	8,798,411	18,236,497
(40,273)	26,091	(371,000)	(42,185)	(871,457)	(913,642)	(726,744)
166,649	476,250	11,492,899	782,172	5,958,842	6,741,014	25,567,189
<u>\$ 126,376</u>	<u>\$ 502,341</u>	<u>\$ 11,121,899</u>	<u>\$ 739,987</u>	<u>\$ 5,087,385</u>	<u>\$ 5,827,372</u>	<u>\$ 24,840,445</u>

